

**DECLARATION AND POWER OF ATTORNEY**

As the below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled DISPERSION OF TASTE MASKED CRYSTALS OR GRANULES OF ACTIVE SUBSTANCES, CHEWABLE SOFT CAPSULES FILLED WITH SAID DISPERSION AND PROCESS FOR PREPARING SAME for which a U.S. application was filed on \_\_\_\_\_ which was assigned U.S. Serial No. \_\_\_\_\_.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

<b>Prior Foreign Application(s)</b>			
Country – France	Application No. – 03 00824	Filing Date – January 24, 2003	PTO Notes:

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

<b>Prior International Application(s)</b>		
International Application No. PCT/US04/001463	Filing Date: January 21, 2004	PTO Notes:

We hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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We hereby declare that all statements made herein of our knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of inventor: Julien Meissonnier

Inventor's signature: \_\_\_\_\_ Date: \_\_\_\_\_, 2005

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